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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE MAY 16 2006

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| Applicants: | Liu, <i>et al.</i>   | Docket No.: | TSM03-0649 |
| Serial No.: | 10/775,290   | Art Unit:   | 2818       |
| Filed:      | January 10, 2004   | Examiner:   | Calvin Lee |
| Title:      | Spacer for a Split Gate Flash Memory Cell and a Memory Cell Employing the Same |             |            |

Mail Stop Amendment  
Commissioner for Patents  
P. O. Box 1450  
Alexandria, VA 22313-1450

AMENDMENT

Dear Sir:

This Amendment and Remarks are filed in response to Examiner's Restriction Requirement dated April 25, 2006 to elect a single disclosed species within Group A or Group B of claims. Applicants submit this Amendment to further define the claims which fall within the Group A category elected for further prosecution. An Election is filed contemporaneously herewith.

TSM03-0649

1